



# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON, D. C. 20224

Industry Circular No. 67-10

July 28, 1967

## WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT; RECIPROCATING COUNTRIES

Proprietors of distilled spirits plants,  
bonded wine cellars, breweries,  
export storage, and others concerned:

Purpose. This circular is issued to inform you of the provisions of a revenue procedure which will be published in an early issue of the Internal Revenue Bulletin. The revenue procedure will announce the addition of the Union of Soviet Socialist Republics to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

Background. Under the provisions of the above-cited section of the Tariff Act, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended to aircraft registered in a foreign country only if the Secretary of the Treasury is advised by the Secretary of Commerce that such foreign country allows, or will allow, substantially reciprocal privileges to aircraft registered in the United States. The Secretary of Commerce has advised the Secretary of the Treasury that the Union of Soviet Socialist Republics extends such privileges to aircraft registered in the United States and engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930 may be extended is now as follows:

Argentina	Denmark	India	Pakistan	Union of Soviet
Australia	Dominican Republic	Israel	Panama	Socialist Republics
Bahama Islands	Ecuador	Italy	Peru	United Kingdom
Belgium	Eire	Japan	Spain	Venezuela
Bermuda	El Salvador	Lebanon	Sweden	
Brazil	France	Mexico	Switzerland	
Canada	Germany, Federal	Netherlands	Trinidad and	
Chile	Republic of	Nicaragua	Tobago	
Costa Rica	Greece	Norway		

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner (Alcohol and Tobacco Tax).

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